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MINISTRY OF FINANCE (Department of Revenue & Company Law)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 2nd November 1964

G.S.R. 1604.—In pursuance of rule 92B of the Central Excise Rules, 1944 and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 189/63-Central Excises dated the 30th October, 1963, the Central Government hereby fixes, for the different sizes of centrifugals employed in the manufacture of khandsari sugar in the units working without the aid of sulphitation plant and specified in column (1) of the Table below, the rates of duty calculated for a week and specified in the corresponding entry in column (2) thereof:

TABLE

| Sizes of centrifugals | Weekly rates of duty per centrifugal. |
|--|--|
| (1) | (2) |
| | Rs. |
| 1. Height of the centrifugal not exceeding 22.9 centimetres and diameter not exceeding 45.7 centimetres. | 300 |
| 2. Height exceeding 22.9 centimetres but not exceeding 30.5 centimetres and diameter of and above 45.7 centimetres but not exceeding 61.0 centimetres. | 400 |
| 3. Height exceeding 30.5 centimetres but not exceeding 45.7 centimetres and diameter of and above 61.0 centimetres but not exceeding 76.2 centimetres. | 600 |
| 4. All other centrifugals not otherwise specified | 800 |

Provided that the week for the purposes of this notification shall be reckoned as from 1st to 7th, 8th to 14th, 15th to 21st and 22nd to 28th of a calendar month:

Provided further that the duty for the remaining 2 or 3 days of the calendar month, except the month of February, as the case may be, shall be calculated at the rate of one-third of the weekly rates of duty specified in column (2) of the Table and shall be payable by the manufacturer along with the duty payable by him for the fourth week, namely, from 22nd to 28th of that calendar month:

Provided also that where an application to avail of the special procedure is granted under sub-rule (1) of rule 92A of the aforesaid rules on or after the 10th day of February, 1962, the manufacturer shall be required to pay duty for the first four weeks at double the rate applicable to his centrifugal unless he satisfies the Collector of Central Excise—

(a) that the centrifugal for which the application is made was not owned during the period of 12 months immediately preceding the aforesaid date by any other manufacturer of khandsari sugar, and

(b) that he had no proprietary interest in any other concern producing khandsari sugar on the said date.

2. Save as otherwise provided in the third proviso to paragraph 1, this notification shall be deemed to have taken effect from the 1st day of November, 1964.

[No. 171/64-C.E.F. No. 12/66/64-CX.IV.]

G.S.R. 1605.—In pursuance of rule 92B of the Central Excise Rules, 1944, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 190/63-Central Excises, dated the 30th October, 1963, the Central Government hereby fixes, for the different sizes of centrifugals employed in the manufacture of khandsari sugar in the units working with the aid of sulphitation plant and specified in column (1) of the Table below, the rates of duty calculated for a week and specified in the corresponding entry in column (2) thereof:

TABLE

| Sizes of centrifugals | Weekly rates of duty per centrifugal |
|--|--------------------------------------|
| (1) | (2) |
| | Rs. |
| 1. Height of the centrifugal not exceeding 22.9 centimetres and diameter not exceeding 45.7 centimetres. | 450 |
| 2. Height exceeding 22.9 centimetres but not exceeding 30.5 centimetres and diameter of and above 45.7 centimetres but not exceeding 61.0 centimetres. | 600 |
| 3. Height exceeding 30.5 centimetres but not exceeding 45.7 centimetres and diameter of and above 61.0 centimetres but not exceeding 76.2 centimetres. | 900 |
| 4. All other centrifugals not otherwise specified. | 1200 |

Provided that the week for the purposes of this notification shall be reckoned as from 1st to 7th, 8th to 14th, 15th to 21st and 22nd to 28th of a calendar month:

Provided further that the duty for the remaining 2 or 3 days of the calendar month, except the month of February, as the case may be, shall be calculated at the rate of one-third of the weekly rates of duty specified in column (2) of the

Table and shall be payable by the manufacturer along with the duty payable by him for the fourth week, namely, from 22nd to 28th of that calendar month:

Provided also that where an application to avail of the special procedure is granted under sub-rule (1) of rule 92A of the aforesaid rules on or after the 10th day of February, 1962, the manufacturer shall be required to pay duty for the first four weeks at double the rate applicable to his centrifugal unless he satisfies the Collector of Central Excise—

- (a) that the centrifugal for which the application is made was not owned during the period of 12 months immediately preceding the aforesaid date by any other manufacturer of khandsari sugar; and
- (b) that he had no proprietary interest in any other concern producing khandsari sugar on the said date.

2. Save as otherwise provided in the third proviso to paragraph 1, this notification shall be deemed to have taken effect from the 1st day of November, 1964.

[No. 172/64/F. No. 12/66/64-CXIV.]

R. N. MISRA, Jt. Secy.

